

**Illinois Department of Revenue
Regulations**

Title 86 Part 500 Section 500.405 Due Date That Falls on Saturday, Sunday or a Holiday

TITLE 86: REVENUE

**PART 500
MOTOR FUEL TAX**

Section 500.405 Due Date That Falls on Saturday, Sunday or a Holiday

If the due date for any return, report, payment, statement or other document required or authorized to be filed with the Department falls on Saturday, Sunday or a holiday as defined or fixed in any statute now or hereafter in force in this State, such due date shall be considered to be the next business day either for the purpose of submitting such return or other report or payment by United States mail or for the purpose of submitting such return or other report by any means other than the United States mail.

(Source: Added at 19 Ill. Reg. 3008, effective February 28, 1995)